

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
CORPUS CHRISTI DIVISION**

In re:

**PLC LITIGATION TRUST/
SPC LITIGATION TRUST,
Debtors.**

§
§ Case No.: 07-20027-C-11
§ Jointly Administered
§ § (Confirmed Chapter 11)

**ORDER GRANTING SPC LITIGATION TRUSTEE'S MOTION TO DISALLOW
CLAIMS, CORRECT CLAIMS REGISTER AND DEEM SCHEDULES AMENDED
(STATE OF CALIFORNIA EQUALIZATION BOARD)**

Upon consideration of the SPC Litigation Trustee's Motion to Disallow Claims, Correct Claims Register and Deem Schedules Amended (State of CA Equalization Board Claims) (the "Motion") and it appearing that the Court has jurisdiction to consider the Motion; and due and adequate notice of the Motion and the hearing held thereon having been provided to all parties entitled thereto in accordance with the Federal Rules of Bankruptcy Procedure, the Bankruptcy Local Rules, and this Court's orders, and no other or further notice need be given; and no responses having been filed to the Motion, the Court has concluded that the Motion should be granted, and it is, therefore

ORDERED that the Motion is GRANTED; and it is further

ORDERED that the State of CA Equalization Board claims asserted against Scotia Pacific Company, LLC having been previously been paid pursuant to the MRC/Marathon Plan, shall receive no distributions from the SPC Litigation Trust.

SIGNED: _____, 2009

UNITED STATES BANKRUPTCY JUDGE